

BI-WEEKLY REPORT TO THE MAINE BOARD OF CORRECTIONS

CONTRACT # CT95E 20120125-3230

RHR Smith & Company, CPAs

Report Date as of March 9, 2012

Contractual

Charemon Davis attended the BOC Corrections Working group meeting on March 8. She and Dianne Tilton will attend the next BOC meeting on March 20. At the request of the BOC, time is being increased to allow earlier delivery dates for reports. For example, it is expected that field work and audit comparisons will be completed by March 31, rather than May 10. The comprehensive analysis will be submitted by April 10, rather than May 30. Other deadline changes will be discussed at the March 20 BOC meeting.

Field Analysis and Tabulations:

Interviews were conducted and field work completed for the following county/jail units: Lincoln, Penobscot, Waldo, and Aroostook Counties. Part of the field work has been completed for Hancock County; two meetings were needed because the Finance Director could not be at the same meeting as the Sheriff and Jail Administrator. This additional interview and financial review has been scheduled. Financial information has been gathered and tabulated for Cumberland County, but while staff spoke at length with the Finance Director, the Jail Administrator and Sheriff were unable to attend. Staff is working with them to schedule another interview before the end of March.

All together, field work has been completed for ten out of 17 county/jail units. The field work on the remaining units has been or will be scheduled for the month of March. Details on completed field work are tabulated in an attached sheet. Documentation of the field work completed is also attached in summary form.

Review and Analysis of Findings

We continue to gather analysis in the field, and capture points for future discussion by the team. Analysis will be completed after initial financial reviews of all the counties are complete. The team's target for the completion of field work is March 31.

Findings and Recommendations

While we are reserving work on reporting findings and recommendations until all field work is complete, there are some general observations we have made during field work conducted so far. It should be noted for example, when reviewing the summary of financial data that not all expenses are categorized the same between the audit and the CRAS upload, particularly the contracted services and commodities. At this level, it is important to focus on the bottom line of the comparisons, for now. Our recommendations will include suggestions for how to remedy this. Also, we have noticed that CRAS reports do not include transfers between funds on the county level. This is one element of CRAS reporting that will also be addressed in our recommendations.

BOC Project - Field Analysis & Tabulation
TASK SUMMARY

| County/Jail Unit | Field Work Scheduled | Field Work Completed | Audit Review | Other financial data review | CRAS Review | Personnel Interviewed | Fund Balance/CIP Discussed | Financial data Summarized |
|------------------|---------------------------|----------------------|--------------|-----------------------------|-------------|---|----------------------------|---------------------------|
| Androscoggin | Jan 30-31 | 31-Jan | YES | YES | YES | Pat Fournier, County Clerk John Lebel, Jail Administrator Sheriff Guy Desjardins Dept. Treas Linda Boucher | Yes | yes |
| Two Bridges | 1-Feb | 1-Feb | YES | YES | YES | Mark Westrum, Administrator Mary Sue Weeks Executive Assistant | YES | YES |
| Somerset | 6-Feb-12 | 6-Feb | YES | YES | YES | Larry Post, County Administrator Dave Allen Jail Administrator Tad Rotundi, Treasurer Sheriff Barry DeLong | YES | YES |
| Kennebec | 7-Feb | 7-Feb | YES | YES | YES | Sheriff Randall Liberty Capt. Marcia Alexander, Jail Administrator Vic Labreque Sheriff & JA unable to attend Feb 8-will be scheduled before March 31. | YES | YES |
| Cumberland | 8-Feb • 2nd mtg needed | | YES | YES | YES | Douglas Blauvelt, Det. Cir Mgr Sheriff Dennis Pike Mary Frank, Treasurer Vicki Brasley, Dept. Treas. | YES | YES |
| Franklin | Feb 16-17 | 17-Feb | YES | YES | YES | | | |

RHR Smith Co., CPAs
March 9, 2012

BOC Project - Field Analysis & Tabulation

TASK SUMMARY

| | | | | | | | | |
|-------------|-------------------------|---------------------------------|-----|-----|-----|---|-----|-----|
| Lincoln | 28-Feb | 28-Feb | YES | YES | YES | CA John O'Connell, Treas, Richard Newell Sheriff Tod Brackett Dept Treas Mary Stacy | YES | YES |
| Penobscot | March 1 & 2 | 1-Mar | YES | YES | YES | Bill Collins, County Administrator Sheriff Glenn Ross Keith H. (Sheriff's Dept) FD Scott Adkins | YES | YES |
| Hancock | March 7 and March 14 | March 7 meeting completed | | | | Sheriff Bill Clark JA Carl Dannenberg | | |
| Waldo | 8-Mar | 8-Mar | YES | YES | YES | Treas David Parkman, Sheriff Scott Story, CA Bob Walker/Ray Porter, Dept Treas Karen Trussell, Chief Deputy Trafton | YES | YES |
| Aroostook | 9-Mar | 9-Mar | YES | YES | YES | Doug Beaudieu Linda Richardson (FD) JA James Foss Chief Deputy Clossey | YES | YES |
| Oxford | 14-Mar | | | | | | | |
| Washington | 14-Mar | | | | | | | |
| Sagadahoc | 19-Mar | | | | | | | |
| Piscataquis | 26-Mar | | | | | | | |
| Knox | 28-Mar | | | | | | | |
| York | | | | | | | | |